

EXHIBIT G



TOLMAR Inc.

**TOLMAR'S OFFER OF CONFIDENTIAL ACCESS
PURSUANT TO 21 U.S.C. § 355 (j)(5)(C)(i)(III)**

Pursuant to 21 U.S.C. § 355 (j)(5)(C)(i)(III), and subject to the restrictions detailed below, TOLMAR hereby provides this Offer of Confidential Access ("Offer") to the NDA holder and the Patent owner (hereinafter, each "Company") for the sole purpose of determining whether to bring an action referred to in 21 U.S.C. § 355 (j)(5)(B)(iii) with respect to the Listed Patents.

1. This Offer is subject to the following restrictions as to persons entitled to access and the use and disposition of any information accessed:

A. Persons Entitled to Access: Persons entitled to access ("Authorized Evaluators") under this Offer of Confidential Access are restricted to: (i) no more than two outside counsel engaged by each Company to represent it and the staff of such outside counsel, including paralegal, secretarial and clerical personnel who assist such counsel; and (ii) independent consultants and experts assisting in the evaluation of possible infringement of the Listed Patent and any employees and assistants under the control of such consultant or expert; provided that all such persons contemplated by this paragraph A are identified to TOLMAR in writing and are not involved in the prosecution of any patent(s) related to Diclofenac, salts thereof and/or regulatory approval of a gel containing Diclofenac sodium.

B. Materials Accessible by Authorized Evaluators: A copy of the relevant sections of the ANDA, as determined by TOLMAR, redacted to remove information of no relevance to any issue of patent infringement, will be provided for use by Authorized Evaluators.

C. Use of the ANDA and Information in the ANDA:

(1). The ANDA and all information contained therein or derived therefrom may be used for the sole and limited purpose of evaluating possible infringement of the Listed Patent(s) and for no other purpose.

(2). Authorized Evaluators shall not disclose any information contained in or derived from the ANDA or any notes, analyses, studies or other documents to the extent that they reflect any information in the ANDA, to any person other than persons entitled to access under subsection 1.A.

(3). Notwithstanding the provisions of subsections 1.C.(1) and 1.C.(2) above, Authorized Evaluators shall be permitted to advise the Company whether to bring suit alleging infringement of the Listed Patent(s); provided, however, that the information in the ANDA is not thereby disclosed.

D. Disposition of the Information in the ANDA:

(1). The Company agrees that if it does not file suit against TOLMAR alleging infringement of one or more of the Listed Patents within forty-five (45) days of receipt of the Notice and Detailed Statement (the "45-day period"), which this Offer accompanies, the Company shall cause Authorized Evaluators within thirty (30) days after the expiration of the 45-day period, to destroy or return to TOLMAR all portions of the ANDA provided, and all notes, analyses, studies or other documents to the extent that they contain information in the ANDA, and the Company shall notify TOLMAR in writing within a reasonable time that this has been done.

(2). The Company agrees that if The Company files suit against TOLMAR alleging infringement of one or more of the Listed Patents within the 45-day period:

(a) While the litigation is pending, the portions of the ANDA provided and all notes, analysis, studies or other documents to the extent that they contain information in the ANDA, shall be treated as information under the highest level of confidentiality under any protective order entered in the action brought against TOLMAR. Until such a protective order is entered, subsections 1.C.(1) and 1.C.(2) above continue to apply.

(b) The Company shall cause Authorized Evaluators to destroy or return to TOLMAR the portions of the ANDA provided and all notes, analyses, studies or other documents prepared to the extent that they contain information in the ANDA, within thirty (30) days after the final determination of the action brought against TOLMAR.

E. Accidental Disclosure: Should information contained in the ANDA be disclosed, inadvertently or otherwise, The Company shall, at its earliest reasonable opportunity, by and through Authorized Evaluators, contact TOLMAR and identify:

- (1) what has been disclosed;
- (2) the individuals to whom such information has been disclosed; and
- (3) steps taken by The Company and Authorized Evaluators to ensure the information in the ANDA is not further disseminated.

2. The Company acknowledges that the violation of any provision of this Offer will cause irreparable injury to TOLMAR, and that an adequate legal remedy does not exist. TOLMAR, therefore, shall have the right, in addition to any other remedies available at law or in equity, to obtain from a court of competent jurisdiction an injunction to prohibit The Company from violating the terms of this Offer. The Company agrees that in such an action TOLMAR is entitled to recover any and all damages, costs and expenses, including, but not limited to, all reasonable attorneys' fees, professional fees and court costs.

3. Should any provision set forth in this Offer be found by a court of competent jurisdiction to be illegal, unconstitutional or unenforceable, the remaining provisions shall continue in full force and effect.

4. Nothing contained herein shall be construed as a grant of any license or other right to use the information in the ANDA except for the purpose expressly stated herein.

5. When accepted by The Company, this document shall constitute the entire agreement of the parties with respect to the subject matter herein and may not be amended or modified except in writing executed by the parties.

6. The Company may request access to the ANDA by executing one copy of this Offer where indicated and returning the executed copy, within a reasonable time before the expiration of the 45-day period, to Sean F. Moriarty, TOLMAR Inc., 701 Centre Avenue, Fort Collins, CO 80526. Thereupon, the terms contained in this document shall be considered an enforceable contract between TOLMAR and The Company.

Detailed Statement, the Solaraze patents

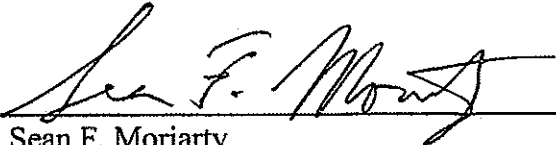
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7. The Company agrees that any claims for breach of this Agreement may be brought in courts located in the State of Colorado and consents to the jurisdiction and venue of such courts for any such claims.

TOLMAR INC.

By its authorized agent:



Sean F. Moriarty
Vice President General Counsel

ACCEPTED AND AGREED:

SkyePharma U.S. Inc.

By its authorized agent:

Signature: _____

Name (Print): _____

Title: _____

Company: _____

Date: _____

Nycomed U.S. Inc.

By its authorized agent:

Signature: _____

Name (Print): _____

Title: _____

Company: _____

Date: _____